

ID: CCA\_2014121512083601

[Third Party Communication:

UILC: 6223.02-00

Date of Communication: Month DD, YYYY]

Number: **201502012**

Release Date: 1/9/2015

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**From:** [REDACTED]

**Sent:** Monday, December 15, 2014 12:08:36 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: IRM 4.31.3.3.2.3

Generally correct. Section 6223(c) provides that we are to use the name and address on the partnership return (i.e., the K-1) unless updated information is provided in accordance with the regulations. Even if the DE is listed on a k-1 section 6223(c)(3) allows us to issue the notices to the owner of the DE instead ("in lieu of") if the information is updated under the regs by either the partners or the Service.